



**Date:** May 16, 2023  
**To:** Monica Merritt, Superintendent  
**From:** Deborah J. Piesz, Chief Finance & Operations Officer  
**Subject:** Summary Financial Update for Period Ending April 30, 2023

Attached is the financial report as of April 30, 2023, which details the General Fund Amended Budget vs. Actual with percentage of budget and variance at the function and object levels.

Although July through April accounts for 83% of the calendar year, School Districts don't receive or expend resources pro-rata throughout the year. Therefore, we have applied a three-year historical average to the annual budget to determine a projected April 30, 2023, budget and compared that to the actual results to indicate variances to you and the Board of Education. Variances between projected budgets and actual results may be due to timing differences, receipt or expenditure of funds in a period that is different than anticipated, that will resolve over time; or permanent differences, unanticipated receipts or expenditure of resources not planned, which may require a budget amendment.

Through the month of April, the District received approximately \$7,302,987 in MPSERS one-time deposits under the state school aid section 147c(2) revenues from the State of Michigan, and the related Office of Retirement billing for the same amount. This represents about 63.63% of the total MPSERS one-time deposit of \$11,477,270 that the District will receive and turn around and pay for the fiscal year ending June 30, 2023. Therefore, we have completed the General Fund financial statements with and without these amounts, so that variances can be reported and analyzed more readily.

### **General Fund Revenues**

The overall revenue received as of April is 71.01% of the total budget. Although this percentage is slightly higher than the three-year historical average, we would like to note the following:

- **Local Sources** – Local source revenues are trending higher than the three-year historical average primarily due to the timing of when we receive our local property tax revenue and final taxable value adjustments. The taxable values will be adjusted during the final budget amendment.
- **State Sources** – State Aid Payments are received in 11 equal payments from October 2022 through August 2023; therefore, we have received our 7th State School Aid payment for this fiscal year.
- **Federal Sources** – Federal sources of revenue in the General Fund consist of Medicaid Outreach funds and a federal interest subsidy related to our 2010 Qualified School Construction Bonds (QSCB). The QSCB interest subsidy is received twice per year, at the time the related debt service payments are due (November & May). The Medicaid Outreach funds are received sporadically throughout the year with no control over timing on the district's part.

- **Interdistrict Sources** – This category of revenue is primarily attributable to the Wayne RESA Enhancement Millage and Act 18 funding for Independence Paraprofessionals. The Enhancement Millage is levied in July and December and the timing of receipt varies by municipalities in the county. The Act 18 funding is typically received in January, shortly after the final cost report is filed after year-end.
- **Transfers from Other Funds** – The budgeted amount is related to Indirect Cost Recovery between the General Fund and the Food Service, Funded Projects & Community Services Funds. These adjustments will be made at year-end.

### **Expenditures**

The overall expenditures through April are 80.09% of budgeted amounts, which is slightly higher than the three-year historical average for this point in the fiscal year due to the following:

- **Instruction** – Instructional expenditures are trending higher than the three-year historical average due to the substitute cost and the timing of purchase services and supply expenses. We will continue to monitor the sub costs and adjust the corresponding budgets accordingly as we move toward the final budget amendment.
- **Pupil and Instructional Support** – Expenditures under this category are trending higher than the three-year historical average due to higher than anticipated salary and benefit costs than anticipated and the outstanding transfer of costs to the student mental health (section 31aa) state grant funds. We will continue to review and adjust grant funds as they become available.
- **Maintenance & Operations** – Maintenance and Operations expenditures are trending higher than our three year historical average due to higher than expected utilities (electricity), security and other supply costs for the Educational Support Center at Pilot Drive; additional PPE costs district-wide; and higher than anticipated maintenance repair costs for HVAC filters, air purifier filters, and various work orders districtwide. We will continue to review and analyze these budgets in anticipation of the budget amendment.
- **Transportation** - Expenditures under this category are trending ahead of the three-year historical average due to higher chartered transportation costs for athletic and field trips than anticipated.
- **School Activities** – Expenditures under this category are trending higher than the three-year historical average due to timing of contracted coach's pay (purchased service payments) than in the prior years.
- **Non-Voted Debt** - Expenditures under this category are trending slower than the three-year historical average due to the timing of the set-aside 2010 QSCB payment.

### **Net Change in Fund Balance**

Overall, the net change in fund balance is tracking slightly higher than expected. We hope this enhanced reporting provides more information to you and the Board of Education as we proceed through this fiscal year.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS**  
**GENERAL FUND BUDGET VS. ACTUAL**  
**JULY 1, 2022 to APRIL 30, 2023**

	6/30/2022 AUDITED ACTUAL	6/30/2023 AMENDED BUDGET	4/30/2023 PROJECTED BUDGET	4/30/2023 ACTUAL	Projected % of Budget	Actual % of Budget	Percentage Variance Favorable/ (Unfavorable)	Dollar Variance Favorable/ (Unfavorable)
<b>REVENUE</b>								
Local Sources	\$ 33,522,317	\$ 36,268,421	34,677,913	35,176,497	95.61%	96.99%	1.37%	\$ 498,584
State Sources	138,981,534	148,696,569	94,405,875	103,009,199	63.49%	69.27%	5.79%	8,603,323
Federal Sources	410,920	242,724	240,462	418,152	99.07%	172.27%	73.21%	177,690
Interdistrict Sources & other *	12,654,259	10,796,135	8,657,434	7,989,586	80.19%	74.00%	-6.19%	(667,848)
Transfers from Other Funds	780	144,842	384	-	0.27%	0.00%	-0.27%	(384)
<b>TOTAL REVENUE</b>	<b>\$ 185,569,809</b>	<b>\$ 196,148,691</b>	<b>\$ 137,959,650</b>	<b>\$ 146,593,434</b>	<b>70.33%</b>	<b>74.74%</b>	<b>4.40%</b>	<b>\$ 8,611,365</b>
<b>EXPENDITURES</b>								
<b>INSTRUCTION</b>								
Basic Programs	\$ 96,950,314	\$ 97,351,733	\$ 78,684,690	\$ 82,475,914	80.83%	84.72%	-3.89%	\$ (3,791,224)
Added Needs	15,145,108	15,940,509	12,653,675	14,102,642	79.38%	88.47%	-9.09%	(1,448,967)
Adult Education	-	-	-	-	0.00%	0.00%	0.00%	-
<b>Total Instruction</b>	<b>112,095,422</b>	<b>113,292,242</b>	<b>91,338,365</b>	<b>96,578,556</b>	<b>80.60%</b>	<b>85.25%</b>	<b>-4.64%</b>	<b>(5,240,191)</b>
<b>SUPPORTING SERVICES</b>								
Pupil Support	16,155,991	17,025,839	13,592,110	14,597,777	79.83%	85.74%	-5.91%	(1,005,667)
Instructional Support	11,664,171	15,454,286	11,899,798	12,471,192	77.00%	80.70%	-3.70%	(571,394)
General Administration	918,156	1,057,378	738,208	820,423	69.81%	77.59%	-7.78%	(82,215)
School Administration	11,378,847	12,794,988	10,240,722	10,653,810	80.04%	83.27%	-3.23%	(413,088)
Business	1,876,936	2,018,097	1,559,257	1,632,716	77.26%	80.90%	-3.64%	(73,459)
Maintenance & Operations	17,247,342	18,943,472	14,679,286	15,787,489	77.49%	83.34%	-5.85%	(1,108,203)
Transportation	7,218,106	10,126,465	7,284,961	7,495,129	71.94%	74.02%	-2.08%	(210,168)
Central Support Services	3,853,005	4,538,809	3,749,602	3,892,814	82.61%	85.77%	-3.16%	(143,212)
School Activities	2,504,318	2,574,399	1,768,995	1,963,453	68.71%	76.27%	-7.55%	(194,458)
Community Services	770,162	881,542	707,958	717,603	80.31%	81.40%	-1.09%	(9,645)
Facility Improvements	3,796,350	287,055	98,306	102,095	34.25%	35.57%	-1.32%	(3,789)
Non-voted Debt Service	1,064,547	881,740	864,946	409,240	98.10%	46.41%	51.68%	455,706
<b>Total Supporting Services</b>	<b>78,447,933</b>	<b>86,584,070</b>	<b>67,184,149</b>	<b>70,543,741</b>	<b>76.65%</b>	<b>81.47%</b>	<b>-4.82%</b>	<b>(3,359,592)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>190,543,355</b>	<b>199,876,312</b>	<b>158,522,514</b>	<b>167,122,297</b>	<b>78.99%</b>	<b>83.61%</b>	<b>-4.62%</b>	<b>(8,599,783)</b>
<b>OTHER FINANCING USES</b>								
Transfers to Other Funds	-	-	-	-	0.00%	0.00%	0.00%	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 190,543,355</b>	<b>\$ 199,876,312</b>	<b>\$ 158,522,514</b>	<b>\$ 167,122,297</b>	<b>78.99%</b>	<b>83.61%</b>	<b>-4.62%</b>	<b>\$ (8,599,783)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,973,546)</b>	<b>(3,727,621)</b>	<b>(20,562,864)</b>	<b>(20,528,863)</b>				<b>34,001</b>
<b>BEGINNING FUND BALANCE</b>	<b>45,920,794</b>	<b>40,947,246</b>						
<b>ENDING FUND BALANCE</b>	<b>\$ 40,947,248</b>	<b>\$ 37,219,625</b>						
	21.5%	18.6%						

**Information Only:**

**OBJECT LEVEL EXPENDITURES**

Salaries & Fringe Benefits	\$ 158,725,388	\$ 165,278,368	\$ 133,487,243	\$ 140,373,188	80.63%	84.93%	-4.30%	\$ (6,885,945)
Purchased Services	18,304,678	22,380,425	16,063,574	17,775,286	71.78%	79.42%	-7.65%	(1,711,712)
Supplies & Materials	7,614,444	9,161,764	7,037,529	7,174,893	76.81%	78.31%	-1.50%	(137,364)
Capital Outlay & Equipment	4,421,452	1,375,573	657,909	820,844	47.83%	59.67%	-11.84%	(162,935)
Other Expenditures	1,477,392	1,680,182	1,276,259	978,086	75.96%	58.21%	17.75%	298,173
<b>TOTAL EXPENDITURES</b>	<b>\$ 190,543,355</b>	<b>\$ 199,876,312</b>	<b>\$ 158,522,514</b>	<b>\$ 167,122,297</b>	<b>78.99%</b>	<b>83.61%</b>	<b>-4.62%</b>	<b>\$ (8,599,783)</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS**  
**GENERAL FUND BUDGET VS. ACTUAL**  
**JULY 1, 2022 to APRIL 30, 2023 WITHOUT 147c(2)**

	6/30/2022 AUDITED ACTUAL	6/30/2023 AMENDED BUDGET	4/30/2023 PROJECTED BUDGET	4/30/2023 ACTUAL	Projected % of Budget	Actual % of Budget	Percentage Variance Favorable/ (Unfavorable)	Dollar Variance Favorable/ (Unfavorable)
<b>REVENUE</b>								
Local Sources	\$ 33,522,317	\$ 36,268,421	34,677,913	35,176,497	95.61%	96.99%	1.37%	\$ 498,584
State Sources	138,981,534	148,696,569	94,405,875	95,706,211	63.49%	64.36%	0.87%	1,300,336
Federal Sources	410,920	242,724	240,462	418,152	99.07%	172.27%	73.21%	177,690
Interdistrict Sources & other *	12,654,259	10,796,135	8,657,434	7,989,586	80.19%	74.00%	-6.19%	(667,848)
Transfers from Other Funds	780	144,842	384	-	0.27%	0.00%	-0.27%	(384)
<b>TOTAL REVENUE</b>	<b>\$ 185,569,809</b>	<b>\$ 196,148,691</b>	<b>\$ 137,959,650</b>	<b>\$ 139,290,447</b>	<b>70.33%</b>	<b>71.01%</b>	<b>0.68%</b>	<b>\$ 1,308,378</b>
<b>EXPENDITURES</b>								
<b>INSTRUCTION</b>								
Basic Programs	\$ 96,950,314	\$ 97,351,733	\$ 78,684,690	\$ 78,718,840	80.83%	80.86%	-0.04%	\$ (34,150)
Added Needs	15,145,108	15,940,509	12,653,675	13,276,301	79.38%	83.29%	-3.91%	(622,626)
Adult Education	-	-	-	-	0.00%	0.00%	0.00%	-
<b>Total Instruction</b>	<b>112,095,422</b>	<b>113,292,242</b>	<b>91,338,365</b>	<b>91,995,141</b>	<b>80.60%</b>	<b>81.20%</b>	<b>-0.60%</b>	<b>(656,776)</b>
<b>SUPPORTING SERVICES</b>								
Pupil Support	16,155,991	17,025,839	13,592,110	13,785,126	79.83%	80.97%	-1.13%	(193,016)
Instructional Support	11,664,171	15,454,286	11,899,798	11,906,559	77.00%	77.04%	-0.04%	(6,761)
General Administration	918,156	1,057,378	738,208	797,440	69.81%	75.42%	-5.60%	(59,232)
School Administration	11,378,847	12,794,988	10,240,722	10,158,837	80.04%	79.40%	0.64%	81,885
Business	1,876,936	2,018,097	1,559,257	1,575,294	77.26%	78.06%	-0.79%	(16,037)
Maintenance & Operations	17,247,342	18,943,472	14,679,286	15,525,318	77.49%	81.96%	-4.47%	(846,032)
Transportation	7,218,106	10,126,465	7,284,961	7,495,129	71.94%	74.02%	-2.08%	(210,168)
Central Support Services	3,853,005	4,538,809	3,749,602	3,738,010	82.61%	82.36%	0.26%	11,592
School Activities	2,504,318	2,574,399	1,768,995	1,912,041	68.71%	74.27%	-5.56%	(143,046)
Community Services	770,162	881,542	707,958	688,432	80.31%	78.09%	2.22%	19,526
Facility Improvements	3,796,350	287,055	98,306	102,095	34.25%	35.57%	-1.32%	(3,789)
Non-voted Debt Service	1,064,547	881,740	864,946	409,240	98.10%	46.41%	51.68%	455,706
<b>Total Supporting Services</b>	<b>78,447,933</b>	<b>86,584,070</b>	<b>67,184,149</b>	<b>68,093,521</b>	<b>76.65%</b>	<b>78.64%</b>	<b>-1.99%</b>	<b>(909,372)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>190,543,355</b>	<b>199,876,312</b>	<b>158,522,514</b>	<b>160,088,663</b>	<b>78.99%</b>	<b>80.09%</b>	<b>-1.10%</b>	<b>(1,566,149)</b>
<b>OTHER FINANCING USES</b>								
Transfers to Other Funds	-	-	-	-	0.00%	0.00%	0.00%	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 190,543,355</b>	<b>\$ 199,876,312</b>	<b>\$ 158,522,514</b>	<b>\$ 160,088,663</b>	<b>78.99%</b>	<b>80.09%</b>	<b>-1.10%</b>	<b>\$ (1,566,149)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,973,546)</b>	<b>(3,727,621)</b>	<b>(20,562,864)</b>	<b>(20,798,216)</b>				<b>(235,352)</b>
<b>BEGINNING FUND BALANCE</b>	<b>45,920,794</b>	<b>40,947,246</b>						
<b>ENDING FUND BALANCE</b>	<b>\$ 40,947,248</b>	<b>\$ 37,219,625</b>						
	21.5%	18.6%						

**Information Only:**

**OBJECT LEVEL EXPENDITURES**

Salaries & Fringe Benefits	\$ 158,725,388	\$ 165,278,368	\$ 133,487,243	\$ 133,339,555	80.63%	80.68%	-0.04%	\$ 147,688
Purchased Services	18,304,678	22,380,425	16,063,574	17,775,286	71.78%	79.42%	-7.65%	(1,711,712)
Supplies & Materials	7,614,444	9,161,764	7,037,529	7,174,893	76.81%	78.31%	-1.50%	(137,363)
Capital Outlay & Equipment	4,421,452	1,375,573	657,909	820,844	47.83%	59.67%	-11.84%	(162,935)
Other Expenditures	1,477,392	1,680,182	1,276,259	978,086	75.96%	58.21%	17.75%	298,173
<b>TOTAL EXPENDITURES</b>	<b>\$ 190,543,355</b>	<b>\$ 199,876,312</b>	<b>\$ 158,522,514</b>	<b>\$ 160,088,663</b>	<b>78.99%</b>	<b>80.09%</b>	<b>-1.10%</b>	<b>\$ (1,566,149)</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
GENERAL FUND BUDGETS  
APRIL 30TH BUDGETS FOR YEARS ENDING 2020, 2021 & 2022**

	6/30/2020 FINAL BUDGET	4/30/2020 ACTUAL	% of Budget	6/30/2021 FINAL BUDGET	4/30/2021 ACTUAL	% of Budget	6/30/2022 FINAL BUDGET	4/30/2022 ACTUAL	% of Budget	Average % of Budget
<b>REVENUE</b>										
Local Sources	\$ 32,012,690	\$ 30,901,194	96.5%	\$ 32,249,433	\$ 30,488,186	94.5%	\$ 33,151,184	\$ 31,751,286	95.8%	95.61%
State Sources	133,109,397	84,985,823	63.8%	134,967,867	85,440,080	63.3%	138,960,471	87,984,496	63.3%	63.49%
Federal Sources	368,677	375,494	101.8%	204,808	195,296	95.4%	541,689	541,688	100.0%	99.07%
Interdistrict Sources & other	10,824,510	8,045,339	74.3%	10,794,510	8,601,187	79.7%	12,647,843	10,948,484	86.6%	80.19%
Transfers from Other Funds	493,976	480	0.1%	131,442	917	0.7%	144,842	-	0.0%	0.27%
<b>TOTAL REVENUE</b>	<b>\$ 176,809,250</b>	<b>\$ 124,308,330</b>	<b>70.3%</b>	<b>\$ 178,348,060</b>	<b>\$ 124,725,668</b>	<b>69.9%</b>	<b>\$ 185,446,029</b>	<b>\$ 131,225,954</b>	<b>70.8%</b>	<b>70.33%</b>
<b>EXPENDITURES</b>										
<b>INSTRUCTION</b>										
Basic Programs	\$ 91,281,983	\$ 74,243,476	81.3%	\$ 89,366,028	\$ 71,342,273	79.8%	\$ 96,193,496	\$ 78,214,668	81.3%	80.83%
Added Needs	16,004,129	12,622,229	78.9%	16,138,657	12,426,492	77.0%	15,779,625	12,982,683	82.3%	79.38%
Adult Education	31	133	0.0%	-	-	0.0%	-	-	0.0%	0.00%
<b>Total Instruction</b>	<b>107,286,143</b>	<b>86,865,837</b>	<b>81.0%</b>	<b>105,504,685</b>	<b>83,768,765</b>	<b>79.4%</b>	<b>111,973,121</b>	<b>91,197,351</b>	<b>81.4%</b>	<b>80.60%</b>
<b>SUPPORTING SERVICES</b>										
Pupil Support	12,445,760	10,001,532	80.4%	13,143,281	10,556,979	80.3%	16,356,798	12,891,370	78.8%	79.83%
Instructional Support	11,136,813	8,565,731	76.9%	11,199,607	8,742,920	78.1%	11,893,379	9,041,558	76.0%	77.00%
General Administration	977,715	756,654	77.4%	978,529	695,733	71.1%	1,023,067	623,610	61.0%	69.81%
School Administration	11,035,610	8,717,615	79.0%	11,203,510	9,034,482	80.6%	11,567,085	9,308,714	80.5%	80.04%
Business	1,896,824	1,422,772	75.0%	1,913,185	1,441,689	75.4%	1,931,603	1,572,859	81.4%	77.26%
Maintenance & Operations	16,155,295	12,632,080	78.2%	15,673,746	12,169,896	77.6%	17,798,757	13,639,749	76.6%	77.49%
Transportation	7,781,575	6,063,265	77.9%	8,080,951	5,426,633	67.2%	7,399,349	5,234,881	70.7%	71.94%
Central Support Services	3,264,548	2,710,154	83.0%	3,653,784	3,039,459	83.2%	3,873,839	3,162,282	81.6%	82.61%
School Activities	2,606,383	1,783,638	68.4%	2,649,782	1,732,365	65.4%	2,492,538	1,802,941	72.3%	68.71%
Community Services	732,493	594,962	81.2%	749,594	609,885	81.4%	823,309	644,987	78.3%	80.31%
Facility Improvements	75,000	72,464	96.6%	-	-	0.0%	3,798,130	232,441	6.1%	34.25%
Non-voted Debt Service	538,816	518,559	96.2%	1,177,519	1,176,837	99.9%	1,010,216	991,059	98.1%	98.10%
<b>Total Supporting Services</b>	<b>68,646,832</b>	<b>53,839,428</b>	<b>78.4%</b>	<b>70,423,488</b>	<b>54,626,878</b>	<b>77.6%</b>	<b>79,968,070</b>	<b>59,146,452</b>	<b>74.0%</b>	<b>76.65%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>175,932,975</b>	<b>140,705,265</b>	<b>80.0%</b>	<b>175,928,173</b>	<b>138,395,643</b>	<b>78.7%</b>	<b>191,941,191</b>	<b>150,343,803</b>	<b>78.3%</b>	<b>78.99%</b>
<b>OTHER FINANCING USES</b>										
Transfers to Other Funds	-	-	0.0%	-	-	0.0%	-	-	0.0%	0.0%
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,932,975</b>	<b>\$ 140,705,265</b>	<b>80.0%</b>	<b>\$ 175,928,173</b>	<b>\$ 138,395,643</b>	<b>78.7%</b>	<b>\$ 191,941,191</b>	<b>\$ 150,343,803</b>	<b>78.3%</b>	<b>79.0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>876,275</b>	<b>(16,396,935)</b>		<b>2,419,887</b>	<b>(13,669,975)</b>		<b>(6,495,162)</b>	<b>(19,117,849)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>37,794,296</b>			<b>39,511,465</b>			<b>45,920,796</b>			
<b>ENDING FUND BALANCE</b>	<b>\$ 38,670,571</b>			<b>\$ 41,931,352</b>			<b>\$ 39,425,634</b>			
	21.98%			23.83%			20.54%			
<b>Information Only:</b>										
<b>OBJECT LEVEL EXPENDITURES</b>										
Salaries & Fringe Benefits	\$ 146,913,916	\$ 119,060,987	81.0%	\$ 147,979,296	\$ 117,836,055	79.6%	\$ 159,131,597	\$ 129,258,150	81.2%	80.6%
Purchased Services	18,336,835	13,755,732	75.0%	18,660,873	13,320,731	71.4%	18,392,797	12,677,266	68.9%	71.8%
Supplies & Materials	8,241,354	6,151,763	74.6%	6,816,356	5,416,203	79.5%	8,137,209	6,211,816	76.3%	76.8%
Capital Outlay & Equipment	1,045,418	741,320	70.9%	613,358	327,125	53.3%	4,540,146	873,489	19.2%	47.8%
Other Expenditures	1,395,452	995,464	71.3%	1,858,290	1,495,529	80.5%	1,739,442	1,323,082	76.1%	76.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,932,975</b>	<b>\$ 140,705,265</b>	<b>80.0%</b>	<b>\$ 175,928,173</b>	<b>\$ 138,395,643</b>	<b>78.7%</b>	<b>\$ 191,941,191</b>	<b>\$ 150,343,803</b>	<b>78.3%</b>	<b>79.0%</b>